

1 DELEGATE HARDWICKE: Would it then not be
2 possible, then, for a governmental unit to impose a payroll
3 tax which would cover persons who did not have the
4 power to vote for them, but who for some reason or
5 another came within the jurisdiction of that governmental
6 unit?

7 DELEGATE CASE: Of course, as you know,
8 Delegate Hardwicke, the question of the constitutionality
9 of payroll taxes has been before a great number of
10 states, particularly in Pennsylvania and Ohio, and the
11 argument has always been made that people whose residence
12 or domicile was in a non-taxing jurisdiction were improperly
13 hit with the tax of the taxing jurisdiction and the
14 cases have almost uniformly held that this is not true
15 because generally the theory is that the taxpayer didn't
16 have to work in that particular area and did so by choice
17 and, therefore, subjected himself to the tax.

18 THE CHAIRMAN: Delegate Hardwicke.

19 DELEGATE CASE: This is a neat constitutional
20 question.

21 THE CHAIRMAN: Delegate Hardwicke.